

PRELIMINARY AND UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
SOLID WASTE AND RECYCLING
For the Period Ending October 31, 2013

	Budget	Actual	Variance Positive (Negative)	Percent of Budget
Revenues				
Sale of Recyclables	\$ 75,000	\$ 63,467	\$ (11,533)	85%
Waste Disposal Fees	5,000	3,950	(1,050)	79%
Total Revenues	<u>80,000</u>	<u>67,417</u>	<u>(12,583)</u>	<u>84%</u>
Expenditures				
Solid Waste / Recycling Administration				
Personnel	693,537	217,030	476,507	31%
Purchased Services	4,056,447	1,286,454	2,769,993	32%
Supplies	102,700	27,399	75,301	27%
Capital	-	854,208	(854,208)	100%
	<u>4,852,684</u>	<u>2,385,091</u>	<u>2,467,593</u>	<u>49%</u>
Solid Waste / Recycling Hilton Head				
Personnel	93,012	34,354	58,658	37%
Purchased Services	7,200	2,231	4,969	31%
Supplies	3,900	1,894	2,006	49%
	<u>104,112</u>	<u>38,479</u>	<u>65,633</u>	<u>37%</u>
Solid Waste / Recycling Bluffton				
Personnel	155,407	49,402	106,005	32%
Purchased Services	9,500	4,052	5,448	43%
Supplies	5,400	1,558	3,842	29%
	<u>170,307</u>	<u>55,012</u>	<u>115,295</u>	<u>32%</u>
Solid Waste / Recycling Unincorporated Port Royal				
Personnel	108,514	33,968	74,546	31%
Purchased Services	8,200	2,509	5,691	31%
Supplies	5,400	1,305	4,095	24%
	<u>122,114</u>	<u>37,782</u>	<u>84,332</u>	<u>31%</u>
Solid Waste / Recycling Daufuskie				
Purchased Services	4,300	-	4,300	0%
Supplies	2,900	-	2,900	0%
	<u>7,200</u>	<u>-</u>	<u>7,200</u>	<u>0%</u>
Solid Waste / Recycling St. Helena				
Personnel	155,020	51,498	103,522	33%
Purchased Services	14,200	2,685	11,515	19%
Supplies	7,200	1,549	5,651	22%
	<u>176,420</u>	<u>55,732</u>	<u>120,688</u>	<u>32%</u>
Solid Waste / Recycling Sheldon				
Personnel	108,514	39,139	69,375	36%
Purchased Services	10,000	2,418	7,582	24%
Supplies	5,700	846	4,854	15%
	<u>124,214</u>	<u>42,403</u>	<u>81,811</u>	<u>34%</u>
Total Expenditures	<u>5,557,051</u>	<u>2,614,499</u>	<u>2,942,552</u>	<u>47%</u>
Net Expenditures	<u>\$ (5,477,051)</u>	<u>\$ (2,547,082)</u>	<u>\$ (2,929,969)</u>	<u>47%</u>

PRELIMINARY AND UNAUDITED
BEAUFORT COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
October 31, 2013

	Oil Collection Grant	Solid Waste/ Recycling Grant	Energy Grant	Tire Recycling Grant	Waste Management Recycling Grant	Total
ASSETS						
Equity in Pooled Cash and Investments	\$ -	\$ 8,978	\$ -	\$ 47,482	\$ 41,072	\$ 97,532
Receivables, Net	-	-	-	-	-	-
Total Assets	<u>-</u>	<u>8,978</u>	<u>-</u>	<u>47,482</u>	<u>41,072</u>	<u>97,532</u>
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts Payable	\$ 8,782	\$ 550	\$ -	\$ 2,398	\$ -	\$ 11,730
Total Liabilities	<u>8,782</u>	<u>550</u>	<u>-</u>	<u>2,398</u>	<u>-</u>	<u>11,730</u>
FUND BALANCE						
Reserved for Encumbrances	-	3,650	-	-	-	3,650
Reserved for Special Revenue Funds	<u>(8,782)</u>	<u>4,778</u>	<u>-</u>	<u>45,084</u>	<u>41,072</u>	<u>82,152</u>
	<u>(8,782)</u>	<u>8,428</u>	<u>-</u>	<u>45,084</u>	<u>41,072</u>	<u>85,802</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ 8,978</u>	<u>\$ -</u>	<u>\$ 47,482</u>	<u>\$ 41,072</u>	<u>\$ 97,532</u>

PRELIMINARY AND UNAUDITED
 BEAUFORT COUNTY, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
 For the Period Ending October 31, 2013

	Oil Collection Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 33,139	\$ -	\$ (33,139)
Total Revenues	<u>33,139</u>	<u>-</u>	<u>(33,139)</u>
Expenditures			
Purchased Services	6,450	778	5,672
Supplies	6,689	450	6,239
Capital	<u>20,000</u>	<u>8,340</u>	<u>11,660</u>
Total Expenditures	<u>33,139</u>	<u>9,568</u>	<u>23,571</u>
Net Change in Fund Balance	-	(9,568)	(9,568)
Fund Balance at Beginning of Year	<u>786</u>	<u>786</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 786</u>	<u>\$ (8,782)</u>	<u>\$ (9,568)</u>

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 For the Period Ending October 31, 2013

	Solid Waste/ Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 28,056	\$ 2,000	\$ (26,056)
Total Revenues	28,056	2,000	(26,056)
Expenditures			
Purchased Services	23,056	-	23,056
Supplies	5,000	3,147	1,853
Total Expenditures	28,056	3,147	24,909
Net Change in Fund Balance	-	(1,147)	(1,147)
Fund Balance at Beginning of Year	9,575	9,575	-
Fund Balance at End of Year	\$ 9,575	\$ 8,428	\$ (1,147)

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For the Period Ending October 31, 2013

	Energy Grant		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Personnel	-	-	-
Supplies	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

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NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
For the Period Ending October 31, 2013

	Tire Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 58,750	\$ 16,423	\$ (42,327)
Total Revenues	58,750	16,423	(42,327)
Expenditures			
Purchased Services	58,750	8,635	50,115
Total Expenditures	58,750	8,635	50,115
Net Change in Fund Balance	-	7,788	7,788
Fund Balance at Beginning of Year	37,296	37,296	-
Fund Balance at End of Year	\$ 37,296	\$ 45,084	\$ 7,788

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For the Period Ending October 31, 2013

	Waste Management Recycling Grant		
	Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Purchased Services	-	1,168	(1,168)
Total Expenditures	-	1,168	(1,168)
Net Change in Fund Balance	-	(1,168)	(1,168)
Fund Balance at Beginning of Year	42,240	42,240	-
Fund Balance at End of Year	\$ 42,240	\$ 41,072	\$ (1,168)

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NONMAJOR SPECIAL REVENUE FUNDS - SOLID WASTE AND RECYCLING
For the Period Ending October 31, 2013

	Total		Variance Positive (Negative)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 119,945	\$ 18,423	\$ (101,522)
Miscellaneous	-	-	-
Total Revenues	<u>119,945</u>	<u>18,423</u>	<u>(101,522)</u>
Expenditures			
Personnel	-	-	-
Purchased Services	88,256	10,581	77,675
Supplies	11,689	3,597	8,092
Capital	20,000	8,340	11,660
Total Expenditures	<u>119,945</u>	<u>22,518</u>	<u>97,427</u>
Excess of Revenues Over (Under) Expenditures	-	(4,095)	(4,095)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(4,095)	(4,095)
Fund Balance at Beginning of Year	<u>89,897</u>	<u>89,897</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 89,897</u>	<u>\$ 85,802</u>	<u>\$ (4,095)</u>